

(4) For the purpose of listing and assessing property, a co-partnership shall be treated as an individual and the property, real and personal, shall be listed in the name of the firm. A co-partnership shall be deemed to be located in the township, town or city in which its business is principally carried on. Each partnership shall be held liable for the whole tax.

Copartnership treated as individual in listing.

Residence.

Each partner liable for whole tax.

TAX LIST SHALL CONTAIN

SEC. 517. The tax list shall state the name, address and age of taxpayer and a full and complete itemized list of all the property, real and personal, of the taxpayer as of the first day of April as follows:

What tax list must contain.

Information as to taxpayer.

(1) The amount of real estate owned or under control in the township, together with the number of acres cleared for cultivation, waste land, woods and timber, quarry lands and lands susceptible of development for water power. The real property shall be described by name, if it has one, or in such way as to be identified and each separate tract, lot or parcel of real estate, shall be separately listed, described and valued and whether located inside or outside of incorporated cities or towns.

Amount and description of realty.

(2) Manufacturing property outside or inside of incorporated cities or towns.

Manufactured property.

(3) The number of acres of mineral, timber and quarry and lands susceptible of development.

Number of acres of mineral and timber and quarry lands. Lots.

(4) Number of town lots, the dimensions and locations of each.

(5) The number and value of horses.

(6) The number and value of mules.

(7) The number and value of jacks and jennets.

Number and value of animals.

(8) The number and value of cattle.

(9) The number and value of hogs.

(10) The number and value of sheep.

(11) The number and value of goats and other live stock.

(12) The number and value of poultry.

(13) The number and value of dogs.

(14) The value of farming utensils, farming machinery, and all kinds of carriages, carts, wagons, buggies or other vehicles and harness.

Farming utensils, etc.

(15) The value of warehouses, their office furnishings and fixtures.

Warehouses.

(16) The value of tools and mechanics.

Tools.

(17) The value of household and kitchen furnishings, musical instruments, firearms, provisions of all kinds, and other products on hand.

Household furnishings.

(18) The value of libraries and other scientific implements.

Libraries, etc.

(19) The amount of money on hand.

Money on hand.